IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

C.E.C. No.14 of 2004
Date of decision: December 4, 2006

Commissioner of Central Excise, Delhi-III.

-----Appellant

Vs.

M/s Chawla Enterprises Ltd. and others.

-----Respondents

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL
HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. Kamal Sehgal, Advocate
for the petitioner.

ORDER:

We have heard learned counsel for the revenue and are satisfied that the following question of law require adjudication by this Court which arise out of the order of the Customs, Excise and Service Tax Appellate Tribunal, New Delhi, passed in Appeal No.E/3443-45/2000NB(A) and Appeal No.E/1891/2001-NB(A):-

> "Whether in the facts and circumstances of the case, the finding of the CESTAT are perverse when it was proved on record by the revenue that inter-alia the wastage shown by the assessee was much more than the wastage being claimed in the process of manufacturing by similar other units and this necessity resulted in clandestine removal of goods?"

Accordingly, we direct the Tribunal to frame statement of case and refer the above question of law to this Court for opinion.

The petition is disposed of accordingly.

(ADARSH KUMAR GOEL)
JUDGE

December 04, 2006
ashwani

(RAJESH BINDAL)
JUDGE